

COMMITTEE ON WAYS AND MEANS

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HB 2001 (Chapter 91): income tax brackets; inflation index

Adjusts income tax brackets annually in accordance with the Metropolitan Phoenix CPI. States that tax brackets may not be revised below the amount prescribed in the previous year.

Effective: January 1, 2016.

Click [here](#) for the bill history

HB 2062 (Chapter 199): confidential tax information; tax credits

Permits DOR to disclose confidential information pertinent to the Joint Legislative Income Tax Review Committee to legislative staff. Effective: July 3, 2015.

Click [here](#) for the bill history

HB 2108 (Chapter 233): property tax; class nine; conventions

Classifies property and improvements used exclusively for convention activities as class nine property. Effective: July 3, 2015.

Click [here](#) for the bill history

HB 2110 (Chapter 98): taxing district boundaries; deadline extensions

Alters various deadlines and dates regarding the establishment or change of taxation boundaries. Moves the deadline for the establishment of a tax district to be effective the subsequent year. Changes the deadline for a taxation district to request an extension from DOR and reduces the length of an extension that DOR may authorize. Effective: July 3, 2015.

Click [here](#) for the bill history

HB 2128 (Chapter 49): leased religious property; class nine

Classifies property and a building leased and used by a religious institution as class nine property. Requires the owner of the property and the religious institution leasing the property to file an affidavit in order to classify the property or building as class nine. Effective: July 3, 2015.

Click [here](#) for the bill history

HB 2129 (Chapter 24): municipal tax code commission; continuation

Continues the Municipal Tax Code Commission for eight years, until July 1, 2023. Effective: July 1, 2015.

Click [here](#) for the bill history

HB 2130 (Chapter 25): state tax appeals board; continuation

Continues the State Board of Tax Appeals for eight years, until July 1, 2023. Effective: July 1, 2015.

Click [here](#) for the bill history

HB 2147 (Chapter 72): TPT; municipal tax; pole attachment

Exempts the leasing and renting of space to make attachments to utility poles from TPT. Retroactive effective date: January 1, 2015.

Click [here](#) for the bill history

HB 2153 (Chapter 301): tax credits; STOs; preapproval; entities

Permits a small corporation to claim a tax credit for a donation to an STO. Requires a small business to donate at least \$5,000 to claim the credit. Retroactive effective date: January 1, 2015.

Click [here](#) for the bill history

HB 2538 (Chapter 128): special districts; truth in taxation

Requires county special taxing districts to provide notice of and to hold a Truth in Taxation hearing at which the governing body must utilize a roll call vote to approve tax levies. Effective: January 1, 2016.

Click [here](#) for bill history

HB 2615 (Chapter 221): illegal tax levies; review; notice

Requires PTOC to review secondary property tax levies for each county, city, town and community college district. Effective: July 3, 2015.

Click [here](#) for bill history

HB 2617 (Chapter 323): counties; municipalities; budgets

Requires Maricopa and Pima Associations of Governments to pay DOR for administrative fees. Permits Yavapai, Mohave and Pinal counties to utilize any source of county revenue to meet any fiscal obligation for FY16, up to \$1 million. Directs municipalities, counties and community college districts to post financial statements in a prominent location on their website. Requires municipalities to submit audit reports to the OAG and to publish audit reports on their website. Effective: July 3, 2015.

Click [here](#) for bill history

HB 2653 (Chapter 324): tax liens; delinquency; partial payments

Eliminates the requirement for a person to pay certificate of purchase holder fees in order to redeem a tax lien. Removes the requirement for a county treasurer to deposit a portion of a delinquent tax payment into the Elderly Assistance Fund. Effective: July 3, 2015.

Click [here](#) for bill history

SB 1103 (Chapter 250): charitable tax credit; foster children

Expands the foster care charitable tax credit to include donations to an organization that provides services to independent living transition programs. Effective: July 3, 2015.

Click [here](#) for bill history

SB 1135 (Chapter 322): tax liens; delinquency; partial payments

Requires counties with at least three million people to accept partial delinquent tax payments of at least 25% the amount due. Contains various provisions related to issuing receipts for partial tax payments, redemption of tax liens and subsequent certificates of purchase. Effective: July 3, 2015.

Click [here](#) for bill history

SB 1188 (Chapter 227): internal revenue code conformity

Updates the definition of IRC to include all provisions that were in effect as of January 1, 2015. Effective: July 3, 2015.

Click [here](#) for bill history

SB 1216 (Chapter 230): 2015 tax correction act

Makes technical corrections and removes obsolete language based on suggestions from DOR and Legislative Council. Effective: July 3, 2015.

Click [here](#) for bill history

SB 1240 (Chapter 85): tobacco tax statutes; reorganization

Reorganizes tobacco tax statutes. Amends various definitions related to tobacco tax. Separates tobacco tax statutes into *roll-your-own tobacco* and cigarettes, and *other tobacco products*. Contains provisions regarding the storage, transportation, sale and distribution of unstamped tobacco products. Effective: July 3, 2015.

Click [here](#) for bill history

SB 1312 (Chapter 162): fire districts; operations; revisions

Modifies requirements for merging and consolidating fire districts regarding governing body authority, boundaries, equipment, assets and liabilities. Adds requirements for the audit, report or review of a fire district. Permits a fire district board to sell or otherwise dispose any surplus real property, facilities or equipment. Effective: July 3, 2015.

Click [here](#) for bill history

SB 1446/HB 2590 (Chapter 4): TPT reform; contractors

Alters TPT statutes pertaining to contractors that include provisions related to building permits, qualifications, liability, retail classification, change orders, prime contracting and existing inventory. Retroactive effective date: January 1, 2015.

Click [here](#) for bill history.